

JOSEPH RUSSONIELLO (CSBN 44332)
 United States Attorney
 THOMAS MOORE (ASBN 4305-O78T)
 Assistant United States Attorney
 Chief, Tax Division
 CYNTHIA STIER (DCBN 423256)
 Assistant United States Attorney
 9th Floor Federal Building
 450 Golden Gate Avenue, Box 36055
 San Francisco, California 94102
 Telephone: (415) 436-7000

UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

SHARON DE EDWARDS, M.D.,)
)
 Plaintiff,)
)
 v.)
)
 INTERNAL REVENUE SERVICE,)
 UNITED STATES GOVERNMENT)
 DEPARTMENT OF TREASURY, KATHY)
 JAKABCIN, Revenue Officer, and JOSEPH)
 SMITH, Revenue Officer,)
)
 Defendants.

No. C-07-03102-WHA

**UNITED STATES' REPLY TO
 OPPOSITION TO MOTION TO
 DISMISS**

Date: March 20, 3008
Time: 8:00 a.m.
Place: Courtroom 9, 19th Floor

The United States moved to dismiss this action on the grounds that Plaintiff failed to properly serve process upon the United States pursuant to Fed.R.Civ.P. 4(i)(1)(B) which requires that the Attorney General be served by registered or certified mail. See Fed.R.Civ.P. 4(i)(1) (B).

By Order entered September 27, 2007, the Court ordered Plaintiff to served Defendants within thirty days from September 27, 2007. In the Opposition to Motion to Dismiss, Plaintiff alleges that the Attorney General was served on February 8, 2008, well after the Court's Order extending the date for service.

Plaintiff has not timely served the United States pursuant to Rule 4(i)(B).

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1 The United States and the named defendants move to dismiss this action pursuant to
2 Fed.R.Civ.P. 12(b)(5) for Plaintiff's failure to effect service of process as required by this Court's
3 Order entered September 27, 2007, and pursuant to Rules Fed.R.Civ.P. 4(i) and 4(m).

4 **CONCLUSION**

5 For the foregoing reasons, and the reasons set forth in the Motion to Dismiss, the United
6 States and the named defendants respectfully requests that the Court dismiss this action pursuant
7 to Fed.R.Civ.P. 12(b)(5) for Plaintiff's failure to timely effect service of process as required by
8 the Court's Order and Fed.R.Civ.P. 4(i) and 4(m).

9
10 Respectfully submitted,

11 JOSEPH RUSSONIELLO
12 United States Attorney

13 DATED: February 21, 2008

14 By: /s/ Cynthia Stier
15 CYNTHIA STIER
16 Assistant United States Attorney
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